



भारत सरकार

GOVERNMENT OF INDIA

CENTRAL GOODS AND SERVICE TAX & CENTRAL EXCISE, COMMISSIONERATE HOWRAH

एम.एस. बिल्डिंग, 15/1, स्ट्रैंड रोड, कोलकाता - 700001

CUSTOMS HOUSE: M.S. BUILDING, 15/1, STRAND ROAD, KOLKATA- 700001

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C.No. V(12)30/CGST-HWH/AE/2018

Date:-

ALERT CIRCULAR NO. 01/HWH/2018

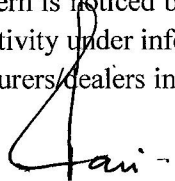
Subject:- Alert Notice regarding passing of Input Tax Credit (ITC) on the strength of fake invoices issued by M/s. Sashmol and Nath Engineering Pvt. Ltd. at 111, T.N Mukherjee Road, Makhla, Hooghly, West Bengal, Pin: 712245, West Bengal.

It has come to the notice that M/s. Sashmol and Nath Engineering Pvt. Ltd. having **GSTIN Registration No. 19AAUCS8534J1ZF** under the jurisdiction of Range-I, Rishra Division, Howrah CGST Commissionerate and registered as a supplier of tools under the HSN 8202 to 8205, is non-existent and fictitious.

In the light of the investigation undertaken by Hdqrs. Anti-Evasion Unit, CGST & Central Excise, Howrah Commissionerate, admission by the concerned Directors of the supplier and confirmation by the Panchas, it is evident that there is no establishment in the name and style of M/s. Sashmol and Nath Engineering Pvt. Ltd. at 111, T.N Mukherjee Road, Makhla, Hooghly West Bengal.

In view of the facts stated above, it is evident the aforesaid non-existing supplier had dealt in only paper transactions and had issued invoices in an illegal and fraudulent manner without receipt and dispatch of any goods. Accordingly, the **Input Tax Credit (ITC)** availed by the recipients is inadmissible and thus requires to be denied/disallowed and recovered along with interest and penalty as per law.

Therefore, as and when any invoice issued by this bogus concern is noticed by any GST formation, detailed investigation may be carried out into such illegal activity under information to this office. A copy of show cause notice, if any, issued to the manufacturers/dealers in this regard may also be forwarded to this office.


(R.P Singh) 2/07/2018
Commissioner of CGST & C.Ex.
Howrah Commissionerate.

etc